

ETHICAL COMPARATIVE PERCEPTION MANAGEMENT BASED ON GOVERNMENT INTERNAL AUDITORS

Dr. Hotman Napitupulu, MM.

University of Krisnadwipayana

Jakarta - INDONESIA

ABSTRACT

The objectives of this study are to compare the ethics perception of government internal auditor based on auditor individual attributes, namely locus of control, gender, seniority and equity sensitivity. Ethics perception questionnaire was formulated based on code of employers ethics on Inspectorate General of the Ministry of Finance. The samples were internal auditors, and questionnaire was collected from auditors based on convenience sampling. The result shows that there were significant difference on ethics perception between junior and senior auditors, where junior auditors have better score ethics perception than the senior ones, the auditor internal locus of control and external locus of control, where internal locus of control auditors have better score ethics than external locus of control, benevolent auditors and entitled, where benevolent auditors have better scores ethics perception than entitles, and there were no significant difference between male and female. Based on descriptive statistics senior auditors tend to have external locus of control and entitled attributes

Keywords: Ethical comparative perception, benevolent, entitled.